

Exhibit J

Harbin's

INCORPORATED

SPACE DESIGN • SUPPLIES • MACHINES • FURNITURE

MEETING THE NEEDS OF BUSINESS

April 11, 1991

RECEIVED S/C

APR 15 1991

CREDIT DEPT.

Marvis James
Regional Credit Manager
Steelcase, Inc.
P. O. Box 1967
Grand Rapids, MI 49501-1967

Dear Marvis:

This letter is to acknowledge your letter dated March 21, 1991. I am please to see that as a Steelcase dealer and customer of Steelcase for the past 23 years that Steelcase has approved our dealership application. I have found that this entire dealership application process reminds me somewhat of a opera buffa. Even George Orwell would be pleased with all the "double speak" that has transpired.

But that is not why I am writing you. I have polled several large national Steelcase dealers and they have not heard of your new credit policy stating that a dealer must take the cash discount in order to have a line of credit or sell the product.

I would not be surprised if a few of these dealers contacted you for they seemed confused and alarmed as to this new Steelcase policy.

I to am confused. Even our Steelcase statement states that we at our option have a choice of terms; Net 30 or 2% ten.

Please clarify this for me.

Come see us sometime if your back in this area again.

Sincerely,

Michael G. Harbin, Jr.
President

cc: file

4/16/91 11:30

Michael @ LUNCH - left msg.

2:50 EXPLAINED TO MICHAEL THAT
MY LETTER MEANS THAT HE
FAILED TO TAKE DISCOUNT & THIS
EXCEEDED HIS LINE & WE
WOULD REQUIRE ADDITIONAL
CR. ARRANGEMENTS NOT THAT
WE WOULD REMOVE HIS CREDIT LINE
HE WAS SATISFIED WITH EXPLANATION
STEELCASE FURNITURE
P.O. BOX 4803 • MONTGOMERY, ALABAMA 36197-3301

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